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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09 / MSAD 09

2012-13

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,065	537	1,602	737	2,339
10	ATTENDING PUPILS (OCTOBER 2011)	1,071	512	1,583	741	2,324
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,068.0	524.5	1,592.5 ( 68%)	739.0 ( 32%)	2,331.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	62.8 (17:1)	32.8 (16:1)	49.3 (15:1)	=	144.9	/	152.6	=	.95 X	7869,222	=	5083,517	2392,244
B.	GUIDANCE	3.1 (350:1)	1.5 (350:1)	3.0 (250:1)	=	7.6	/	9.0	=	.84 X	492,643	=	281,398	132,422
C.	LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	1.9	=	1.53 X	117,950	=	122,716	57,748
D.	HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	3.0	=	.97 X	141,436	=	93,291	43,902
E.	EDUCATION TECHS	10.7 (100:1)	5.2 (100:1)	3.0 (250:1)	=	18.9	/	14.9	=	1.27 X	264,657	=	228,558	107,556
F.	LIBRARY TECHS	2.1 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.6	/	5.0	=	.92 X	101,773	=	63,669	29,962
G.	CLERICAL	5.3 (200:1)	2.6 (200:1)	3.7 (200:1)	=	11.6	/	14.9	=	.78 X	453,665	=	240,624	113,235
H.	SCHOOL ADMIN.	3.5 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.5	/	8.1	=	.93 X	646,226	=	408,673	192,317

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		58,923	27,343
B.	Supplies and Equipment	346	478		551,005	353,242
C.	Professional Development	59	59		93,958	43,601
D.	Instructional Leadership Support	24	24		38,220	17,736
E.	Co- and Extra-Curricular Student	34	114		54,145	84,246
F.	System Administration/Support	220	220		350,350	162,580
G.	Operations & Maintenance	1,013	1,204		1613,203	889,756

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1060,375	499,000
B.	Education & Library Technicians	36.00%	105,202	49,506
C.	Clerical	29.00%	69,781	32,838
D.	School Administrators	14.00%	57,214	26,924

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-263,254	-123,869
16	Adjustment for Title I Revenues	-411,766	-193,772

17	TOTALS	9899,800	4938,516
18	E.P.S. RATES	6,217	6,683

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,511.0	767.0	2,278.0		
	OCTOBER 2009	1,525.0	764.0	2,289.0		
	APRIL 2010	1,533.0	738.0	2,271.0		
	OCTOBER 2010	1,568.0	740.0	2,308.0		
	APRIL 2011	1,590.0	730.0	2,320.0		
	OCTOBER 2011	1,571.0	730.0	2,301.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,580.5 +	0.00	X	6,217.00	= 9,825,968.50
	9-12 PUPILS	730.0 +	14.83	X	6,683.00	= 4,977,698.89
	ADULT EDUC. COURSES AT .1	24.6		X	6,683.00	= 164,401.80
	K-8 EQUIV. INSTR. PUPILS	2.875		X	6,217.00	= 17,873.88
	9-12 EQUIV. INSTR. PUPILS	1.625		X	6,683.00	= 10,859.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5385	851.1	X .15	X	6,217.00	= 793,693.31
	9-12 DISADVANTAGED @ .5385	393.1	X .15	X	6,683.00	= 394,063.10
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,217.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,683.00	= 4,678.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,580.5		X	43.00	= 67,961.50
	9-12 STUDENT ASSESSMENT	730.0		X	43.00	= 31,390.00
	K-8 TECHNOLOGY RESOURCES	1,580.5		X	98.00	= 154,889.00
	9-12 TECHNOLOGY RESOURCES	730.0		X	296.00	= 216,080.00
	K-2 PUPILS	584.5	X .10	X	6,217.00	= 363,383.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 126,790.65
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,149,732.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,635,240.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,635,240.29

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	105,924.13	X	101.10%	=	107,089.30
32	SPECIAL EDUCATION - EPS ALLOCATION					2,210,816.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,334,614.28	X	101.10%	=	1,349,295.04
35	TRANSPORTATION - EPS ALLOCATION					1,386,533.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					64,770.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,118,503.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,753,744.03

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	RSU 09/ MSAD 09			
	11/01/12 ADDN/RENV MT. BLUE HIGH SCHOOL	2,617,764.34	1,039,317.82	3,657,082.16
	05/01/13 ADDN/RENV MT. BLUE HIGH SCHOOL	0.00	965,758.63	965,758.63
	RSU 09 / SAD 09			
	11/01/12 NEW PREK-3 ELEM SCHOOL (SERIES D)	709,189.05	21,605.45	730,794.50
	05/01/13 NEW PREK-3 ELEM SCHOOL (SERIES D)	0.00	14,183.78	14,183.78
	11/01/12 NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	151,250.53	151,250.53
	05/01/13 NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	151,250.53	151,250.53
	SAD 9			
	11/01/12 NEW ELEM SCH-NEW SHARON	162,500.00	5,484.11	167,984.11
42	TOTAL PRINCIPAL & INTEREST	3,489,453.39	2,348,850.85	5,838,304.24
43	APPROVED LEASES FOR 2011-12 - RSU 09 / MSAD 09			20,279.52
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 09 / MSAD 09			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 09 / MSAD 09			0.00
47	TOTAL DEBT SERVICE ALLOCATION			5,858,583.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			27,612,327.79

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CHESTERVILLE	207.5	9.09%	2,509,960.60		0.00		2,509,960.60
FARMINGTON	801.0	35.09%	9,689,165.82		0.00		9,689,165.82
INDUSTRY	141.5	6.20%	1,711,964.32		0.00		1,711,964.32
NEW SHARON	229.5	10.05%	2,775,038.94		0.00		2,775,038.94
NEW VINEYARD	106.5	4.66%	1,286,734.48		0.00		1,286,734.48
TEMPLE	63.5	2.78%	767,622.71		0.00		767,622.71
VIENNA	57.5	2.52%	695,830.66		0.00		695,830.66
WELD	27.5	1.20%	331,347.93		0.00		331,347.93
WILTON	648.5	28.41%	7,844,662.33		0.00		7,844,662.33
TOTAL	2,283.0						27,612,327.79

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTERVILLE	87,600,000		7.690		673,644.00		2,509,960.60	673,644.00	7.07%	7.69M
FARMINGTON	463,500,000		7.690		3,564,315.00		9,689,165.82	3,564,315.00	37.41%	7.69M
INDUSTRY	80,650,000		7.690		620,198.50		1,711,964.32	620,198.50	6.51%	7.69M
NEW SHARON	99,650,000		7.690		766,308.50		2,775,038.94	766,308.50	8.04%	7.69M
NEW VINEYARD	65,150,000		7.690		501,003.50		1,286,734.48	501,003.50	5.26%	7.69M
TEMPLE	43,050,000		7.690		331,054.50		767,622.71	331,054.50	3.47%	7.69M
VIENNA	63,000,000		7.690		484,470.00		695,830.66	484,470.00	5.08%	7.69M
WELD	91,550,000		7.690		704,019.50		331,347.93	331,347.93	3.48%	3.62M
WILTON	293,300,000		7.690		2,255,477.00		7,844,662.33	2,255,477.00	23.68%	7.69M
TOTAL	1,287,450,000				9,900,490.50		27,612,327.79	9,527,818.93	100.00%	7.40M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,612,327.79	9,527,818.93	18,084,508.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,612,327.79	9,527,818.93	18,084,508.86
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			18,084,508.86
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.51%	STATE SHARE % = 65.49%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.51%	STATE SHARE % = 65.49%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,126,819.76		